

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A depilatory gel sheet comprising a support and a gel depilatory composition wherein the gel depilatory composition is present in the support, on the support or both in and on the support, and

wherein the gel depilatory composition comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding cross-linking agent and (d) water, and has a viscosity of from 500,000 mPa·s to 20,000,000 mPa·s, [[and]]

wherein the hydrophilic polymeric compound is cross-linked with the ionic-bonding cross-linking agent, and

wherein the water content of the gel depilatory composition is 30-90% by weight based on the total weight of the gel depilatory composition.

Claim 2 (Canceled).

Claim 3 (Previously Presented: The depilatory gel sheet according to claim 1, wherein the gel depilatory composition further comprises (e) a nonionic hydrophilic high molecular compound.

Claim 4 (Previously Presented: The depilatory gel sheet according to claim 1, wherein the gel depilatory composition further comprises (f) water-insoluble particles.

Claim 5 (Previously Presented): The depilatory gel sheet according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is at least one selected from the group consisting of a poly(meth)acrylic acid and a salt thereof and (c) the ionic-bonding cross-linking agent is at least one selected from the group consisting of a polyvalent metal salt, a polyvalent metal hydroxide and a polyvalent metal oxide.

Claim 6 (Canceled).

Claim 7 (Previously Presented): The depilatory gel sheet according to claim 1, wherein (b) the hydrophilic polymeric compound having an ionic group is a water-absorptive polymeric compound or a water-soluble polymeric compound.

Claim 8 (Previously Presented): The depilatory gel sheet according to claim 1, wherein the gel depilatory composition further comprises (g) a compound having the solubility parameter  $\delta$  represented by the formula (I) in the range of 8 to 15:

$$\delta = (\Delta E / V)^{1/2} = (\sum_i \Delta e_i / \sum_i \Delta v_i)^{1/2} \quad (I)$$

where;

$\Delta E$ : Cohesive energy density (cal/mol),

$V$ : Molar volume ( $10^{-6}$  m<sup>3</sup>/mol),

$\Delta e_i$ : Evaporation energy of an atom or an atomic group, and

$\Delta v_i$ : Molar volume of an atom or an atomic group.

Claim 9 (Canceled).

Claim 10 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the keratin reducing compound is a thioglycolic acid, cysteine, or a salt thereof.

Claim 11 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the keratin reducing compound comprises at least one selected from the group consisting of monoglyceryl thioglycolate, thioglycolic acid and calcium thioglycolate.

Claim 12 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the keratin reducing compound is present in an amount of from 1 to 20% by weight.

Claim 13 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is present in an amount of from 5 to 20% by weight.

Claim 14 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a polyvinyl alcohol or a poly(meth)acrylic acid.

Claim 15 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is at least one of an (meth)acrylic acid/(meth)acrylate copolymer, an (meth)acrylic acid/maleic acid copolymer, a starch/(meth)acrylic acid graft copolymer or a salt thereof.

Claim 16 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the hydrophilic polymeric compound is a sodium polyacrylate.

Claim 17 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the cross-linking agent is aluminum hydroxide or calcium hydroxide.

Claim 18 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the cross-linking agent is present in the gel depilatory composition in an amount of from 0.1 to 5% by weight.

Claim 19 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the cross-linking agent is present in the gel depilatory composition in an amount of 0.001 to 2 equivalents per ionic group of the hydrophilic polymeric compound.

Claim 20 (Previously Presented): A method comprising:  
applying the depilatory gel sheet according to Claim 1 to a portion of a body in need of depilation and  
peeling off the depilatory gel sheet to remove hairs from the body.

Claim 21 (Previously Presented): The method according to Claim 20, further comprising:  
allowing the depilatory gel sheet to stand on the body for from 2 to 20 minutes after applying.

Claim 22 (Previously Presented): The method according to Claim 20, wherein the portion of the body is the face.

Claims 23-29 (Canceled).

Claim 30 (Previously Presented): A method, comprising:  
applying the depilatory gel sheet according to Claim 1 to a portion of a body in need of depilation, and  
removing the depilatory gel sheet to remove hairs from the body without drying the gel depilatory composition.

Claim 31 (Previously Presented): The method according to Claim 30, wherein the depilatory gel sheet is removed after the hairs swell.

Claim 32 (Previously Presented): The method according to Claim 30, wherein the depilatory gel sheet is removed by washing.

Claim 33 (Previously Presented): The method according to Claim 30, wherein the removing includes peeling the depilatory gel sheet from the body.

Claim 34 (Previously Presented): The method according to Claim 30, wherein the depilatory gel sheet is removed while the gel depilatory composition comprises water.

Claim 35 (Currently Amended): A method, consisting of:  
applying a depilatory gel sheet comprising a support and a gel depilatory composition to a portion of a body in need of depilation, and  
peeling off the depilatory gel sheet to remove hairs from the body;

wherein the gel depilatory composition is present in the support, on the support or both in and on the support;

wherein the gel depilatory composition comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding cross-linking agent and (d) water,

wherein the gel depilatory composition has a viscosity of from 500,000 mPa·s to 20,000,000 mPa·s, [[and]]

wherein the hydrophilic polymeric compound is cross-linked with the ionic-bonding cross-linking agent, and

wherein the water content of the gel depilatory composition is 30-90% by weight based on the total weight of the gel depilatory composition.

Claim 36 (Currently Amended): A method, consisting of:

applying a depilatory gel sheet comprising a support and a gel depilatory composition to a portion of a body in need of depilation,

warming the depilatory gel sheet to a temperature of from 40 to 50°C to swell and warm hairs present on the body and in contact with the depilatory gel sheet, and

peeling off the depilatory gel sheet to remove hairs from the body;

wherein the gel depilatory composition is present in the support, on the support or both in and on the support;

wherein the gel depilatory composition comprises (a) a keratin reducing compound, (b) a hydrophilic polymeric compound having an ionic group, (c) an ionic-bonding cross-linking agent and (d) water,

wherein the gel depilatory composition has a viscosity of from 500,000 mPa·s to 20,000,000 mPa·s, [[and]]

wherein the hydrophilic polymeric compound is cross-linked with the ionic-bonding cross-linking agent, and

wherein the water content of the gel depilatory composition is 30-90% by weight based on the total weight of the gel depilatory composition.

Claims 37-40 (Canceled).

Claim 41 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the support is non-moisture-permeable.

Claim 42 (Previously Presented): The depilatory gel sheet according to Claim 1, wherein the support is sparingly moisture-permeable.

### DISCUSSION OF THE CLAIMS

Claims 1, 3-5, 7-8, 10-22, 30-36, and 41-42 are active in the present application. Claims 2, 6, 9, 23-29 and 37-40 are canceled claims. Independent Claims 1 and 35-36 are amended to recite a gel depilatory composition having a water content of 30-90% by weight. Support for the amendment to the independent claims is found on page 26, line 7 through page 27, line 13.

No new matter is added.